

## ABSTRACT OF THE DISCLOSURE



A pattern forming method includes forming a resist pattern for lift off of a first film disposed on a surface side of a base, patterning the first film by dry etching using the resist pattern as a mask, depositing a second film after patterning, removing the resist pattern to remove a portion of the second film on the resist pattern, and etching the surface side of the base after removing the resist pattern. The etching includes dry-etching the surface side of the base using etching particles with a main incident angle of the etching particles to the surface side of the base being set in a range of  $60^{\circ}$  to  $90^{\circ}$  relative to a normal direction of the one surface of the base. The dry etching is performed while rotating the base about an axis substantially parallel with the normal direction.